

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1792 Session of  
1981

INTRODUCED BY RASCO, HALUSKA, POTT, MORRIS, FARGO, PETRARCA,  
LETTERMAN AND W. D. HUTCHINSON, SEPTEMBER 15, 1981

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 15, 1981

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An  
2 act relating to taxation; designating the subjects, property  
3 and persons subject to and exempt from taxation for all local  
4 purposes; providing for and regulating the assessment and  
5 valuation of persons, property and subjects of taxation for  
6 county purposes, and for the use of those municipal and  
7 quasi-municipal corporations which levy their taxes on county  
8 assessments and valuations; amending, revising and  
9 consolidating the law relating thereto; and repealing  
10 existing laws," requiring certain Commonwealth  
11 reimbursements.

12 The General Assembly of the Commonwealth of Pennsylvania  
13 hereby enacts as follows:

14 Section 1. Article IV, act of May 22, 1933 (P.L.853,  
15 No.155), known as "The General County Assessment Law," is  
16 amended by adding a subdivision heading and section to read:

17 ARTICLE IV

18 TRIENNIAL AND INTER-TRIENNIAL ASSESSMENTS

19 \* \* \*

20 (e) Commonwealth Reimbursements

21 Section 461. Commonwealth Reimbursement.--The Commonwealth  
22 shall reimburse counties for any additional expenses incurred by

1 the board necessitated by State mandated laws or court orders  
2 which are enacted or ordered to achieve real estate tax  
3 assessment equity. The reimbursement shall be made within sixty  
4 days after receipt by the State Treasurer of proper  
5 documentation detailing the extra necessary expenses incurred.  
6 The reimbursement shall be paid out of funds received from the  
7 act of December 27, 1951 (P.L.1742, No.467), known as "The  
8 Realty Transfer Tax Act," from counties and shall not exceed  
9 fifty percent of the amount collected by the Commonwealth in any  
10 one year.

11       Section 2. This act shall take effect immediately and be  
12 retroactive to January 1, 1981.